GOVERNMENT OF INDIA
FINANCE
LOK SABHA

UNSTARRED QUESTION NO:2211
ANSWERED ON:28.07.2017
Impact of GST on Sports Items
Mani Shri Jose K.

Will the Minister of FINANCE be pleased to state:

(a) whether the Government is aware that the imposition of Goods and Services Tax (GST) at its highest slab of 28 percent on all kinds of sports goods including shot puts, javelins, high jump poles, boxing gloves, gymnastics equipment and swimming gear etc. is likely to discourage many youngsters from taking up sports;

(b) if so, the details thereof along with the reaction of the Government thereto;

(c) whether these items were earlier taxed at a lower rate around 4-5 percent and if so, the details thereof; and

(d) whether the cricket gear and carrom which were earlier taxed at highest slab have now been taxed at lower slab and if so, the details thereof and the reasons therefor?

Answer

MINISTER OF STATE IN THE MINISTRY OF FINANCE
(SHRI SANTOSH KUMAR GANGWAR)

(a), (b) & (c): A lower rate of 12% has been prescribed on sports goods (including cricket gear and boxing gloves) other than articles and equipment for general physical exercise and 28% GST has been prescribed for articles and equipment for general physical exercise, gymnastics, athletics. Further, under the composition scheme, 2% GST for manufacturers and 1% for traders has been prescribed, whose aggregate turnover in the preceding financial year did not exceed Rs 75 lacs.
The above GST rates have been notified by the Central and State Governments on the recommendations of the GST Council.
(d): GST Council, in its meeting dated 18th-19th may, 2017, recommended 12% GST for cricket gear and 28% for carom. Subsequently, the GST Council, in its meeting dated 11.06.2017, reconsidered GST rate on a number of goods and recommended 12% GST rate on carom.
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